IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.3475 OF 2006
IN
INCOME TAX APPEAL LODGING NO.2010 OF 2006

The Commissioner of Income Tax .....Appellant

Vs.

M/s.Larsen & Toubro Ltd. .....Respondent

Mr. P.S. Sahadevan for the Appellant

Mr.J.D.Mistry with Mr. Atul K. Jasani, for Respondents.

CORAM : F.I. REBELLO &
R.S. MOHITE, JJ.
DATED : 10TH DECEMBER 2007

P.C.

. There is a delay of 500 days in filing the Appeal. The order of the ITAT dated 27th July, 2004 was received on 17th November, 2004 and the file forwarded to C.I.T. Appeal (Mumbai). C.I.T. called for the scrutiny report on 16th March, 2005 and the same was forwarded on 1st June, 2005. The limitation for preferring the Appeal is 120 days. On 6th June, 2005 the file was sent to Law Ministry. Draft Appeal Memo was received on 10th May, 2006 and the Appeal was filed on 28th September, 2006. There is no explanation whatsoever for the delay between 16th March, 2005 and 28th September, 2006. In our opinion the cause shown would not amount to sufficient cause. Motion dismissed. It is for the C.B.D.T., considering the tax incidence in this matter is Rs.63,39,122/- to take action against all concerned officers.

(R.S.MOHITE, J.) (F.I. REBELLO, J)